

# **Inland Revenue Authority of Singapore Bill**

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**Bill No: 26/1992**

***Read the first time: 29th May 1992***

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**Inland Revenue Authority of Singapore Bill**

**Bill No. 26/1992**

*Read the first time on 29th May 1992.*

An Act to establish and incorporate the Inland Revenue Authority of Singapore, to provide for its functions and powers, and for matters connected therewith.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

## PART I

### PRELIMINARY

#### **Short title and commencement**

1. This Act may be cited as the Inland Revenue Authority of Singapore Act 1992 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

#### **Interpretation**

2. In this Act, unless the context otherwise requires —

“appointed day” means the date of commencement of this Act;

“Authority” means the Inland Revenue Authority of Singapore established under section 3;

“Chairman” means the Chairman of the Authority and includes any temporary Chairman of the Authority;

“chief executive officer” means the chief executive officer of the Authority and includes any person acting in that capacity;

“Deputy Chairman” means the Deputy Chairman of the Authority and includes any temporary Deputy Chairman of the Authority;

“member” means a member of the Authority.

## PART II

### ESTABLISHMENT, INCORPORATION AND CONSTITUTION OF AUTHORITY

#### **Establishment and incorporation of Inland Revenue Authority of Singapore**

3. There is hereby established a body to be known as the Inland Revenue Authority of Singapore which shall be a body corporate with perpetual succession and a common seal and shall, by that name, be capable of —

(a) suing and being sued;

(b) acquiring, owning, holding and developing or disposing of property, both movable and immovable; and

- (c) doing and suffering such other acts or things as bodies corporate may lawfully do and suffer.

### **Common seal**

4.—(1) All deeds and other documents requiring the seal of the Authority shall be sealed with the common seal of the Authority and such instruments to which the common seal is affixed shall be signed by any two members generally or specially authorised by the Authority for the purpose or by one member and the chief executive officer.

(2) All courts, judges and persons acting judicially shall take judicial notice of the common seal of the Authority affixed to any document and shall presume that it was duly affixed.

### **Constitution of Authority**

5.—(1) The Authority shall consist of —

- (a) the Minister who shall be the Chairman; and
- (b) not less than 4 nor more than 6 other members as the Minister may from time to time determine.

(2) The First Schedule shall have effect with respect to the Authority, its members and proceedings.

## **PART III**

### **FUNCTIONS AND POWERS OF AUTHORITY**

#### **Functions of Authority**

6. The functions of the Authority are —

- (a) to act as agent of the Government and provide service in administering, assessing, collecting and enforcing payment of income tax, property tax, estate duty, stamp duties, betting and sweepstake duties, private lotteries duty and such other taxes as may be agreed between the Government and the Authority;
- (b) to advise the Government on matters relating to taxation and to liaise with the appropriate Ministries and statutory bodies on such matters;
- (c) to represent Singapore internationally in respect of matters relating to